

House Bill 1448 (AS PASSED HOUSE AND SENATE)

By: Representatives Williams of the 4th, Dickson of the 6th, and Weldon of the 3rd

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of Whitfield County to levy an excise tax pursuant to
2 subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions,
3 and limitations; to provide for related matters; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the
8 governing authority of Whitfield County is authorized within the territorial limits of the
9 special district located within Whitfield County to levy an excise tax pursuant to said
10 subsection at a rate not to exceed 7 percent of the charge for the furnishing for value to the
11 public of any room or rooms, lodgings, or accommodations furnished by any person or legal
12 entity licensed by, or required to pay business or occupation taxes to, the county for
13 operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other
14 place in which rooms, lodgings, or accommodations are regularly or periodically furnished
15 for value.

16 **SECTION 2.**

17 The enactment of this Act is subsequent to the adoption of resolution on February 15, 2010,
18 of the governing authority of Whitfield County which specifies the subsequent tax rate,
19 identifies the projects or tourism product development purposes, and specifies the allocation
20 of proceeds.

21 **SECTION 3.**

22 In accordance with the terms of resolution on February 15, 2010:

23 (1) In each fiscal year during which a tax is collected under paragraph (3) of
24 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less

25 than 50 percent of the total amount of taxes collected that exceed the amount of taxes
26 that would be collected at the rate of 5 percent shall be expended for promoting tourism,
27 conventions, and trade shows by the destination marketing organization designated by
28 Whitfield County; and

29 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
30 be collected at the rate of 5 percent which are not otherwise expended under
31 paragraph (1) of this section shall be expended for tourism product development.

32 **SECTION 4.**

33 All laws and parts of laws in conflict with this Act are repealed.